



**KPMG LLP**  
Suite 1900  
440 Monticello Avenue  
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## **Independent Accountants' Report on Applying Agreed-Upon Procedures**

The Members  
School Board of the City of Norfolk, Virginia:

We have performed the procedures enumerated below, which were agreed to by the management of the School Board of the City of Norfolk, Virginia (the School Board), solely to assist you in evaluating the cash balances, cash receipts, and cash disbursements of the School Board's Student Activity Funds (the Funds) as of and for the year ended June 30, 2015. Management is responsible for the cash balances, cash receipts, and cash disbursements of the Funds. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as described below. The following schools were selected by the School Board management for purposes of performing certain of the procedures:

### High Schools:

1. Granby High
2. Maury High
3. Norview High
4. B.T. Washington High
5. Lake Taylor High

### Middle Schools:

1. Azalea Middle
2. Blair Middle
3. Northside Middle
4. Rosemont Middle

### Elementary Schools:

1. Willoughby Elementary
2. Jacox Elementary



3. Bowling Park Elementary
4. Larchmont Elementary
5. Little Creek Elementary

Alternative School:

1. Norfolk VOTECH

#### **Procedure 1**

We obtained the consolidated statement of cash receipts, cash disbursements and cash balances worksheet by school for all schools (consolidated schedule), and performed the following:

- Agreed the activity per the consolidated schedule to the activity per the fiscal year 2015 (FY2015) “Student Activity Cash Positions” report from the MUNIS system for all schools, including the beginning balance at July 1, 2014, receipts, disbursements, voids/reversals, transfers, and ending balance at June 30, 2015; and
- Obtained the bank reconciliation schedule prepared by the School’s management and agreed it to the consolidated schedule including the ending balance per the MUNIS system at June 30, 2015, outstanding check total amount, and ending bank balance per the bank statement at June 30, 2015.

**Results:** The June 30, 2015 cash balance per the bank reconciliation does not agree to the balance on the Student Activity Cash Positions report per MUNIS for the following schools:

- Richard Bowling Elementary
- Campostella Elementary
- Ingleside Elementary
- Poplar Halls Elementary
- Willoughby Elementary
- Azalea Middle
- Norview Middle
- Norview High

Please refer to **Attachment I** for additional information.

#### **Procedure 2**

For each school selected for additional testing, we obtained the FY2015 “Student Activity Cash Positions” report from the MUNIS system (YTD Report), showing the beginning balance at July 1, 2014, receipts, disbursements, voids/reversals, transfers, and ending balance at June 30, 2015. The balances reflected on the YTD Report were agreed to the consolidated schedule as obtained in Procedure 1 above.

We obtained the cash disbursements activity detail report by check from the MUNIS system and agreed the total on the activity detail report to the YTD Report. We also obtained the cash receipts activity detail report by check from the MUNIS system and agreed the total per the activity detail report to the YTD Report.

**Results:** No exceptions were noted.



### Procedure 3

For each school selected for additional testing, we obtained the bank reconciliation and outstanding checklist as of June 30, 2015 and bank statements for both June 2015 and July 2015. With respect to the bank reconciliations, the following procedures were performed:

- Agreed the bank balance to the June 2015 bank statement, and book balance to the YTD Report;
- Tested the mathematical accuracy of the reconciliation;
- Agreed the total of outstanding checks appearing on the outstanding checklist to the bank reconciliation and verified the mathematical accuracy of the listing;
- Obtained the check register for June and July 2015 and obtained copies of the canceled checks for the last five checks written in June 2015 and first five checks written in July 2015. We agreed the checks dated in June to the outstanding checklist or the June bank statement and verified that checks written in July were excluded from the outstanding check list;
- From the July bank statement, we selected checks written in June that cleared in July, and obtained the corresponding canceled checks, and agreed them to the outstanding checklist as of June 30, 2015;
- Agreed the deposits in transit to the July bank statement; and
- Based on examination of the check dates, ascertained that there were no checks outstanding greater than 180 days as of June 30, 2015.

### Results

1. The June 30, 2015 cash balance per the bank reconciliation did not agree to the balance on the YTD Report for the following schools:
  - Norview High
  - Azalea Middle
  - Willoughby Elementary
  - Richard Bowling Elementary
2. The outstanding checklist did not include all checks written before June 30, 2015 which did not clear before June 30, 2015 for the following schools:
  - Maury High
  - Azalea Middle
  - Blair Middle
3. The outstanding checklist included checks that had been voided as of June 30, 2015 for Norfolk VOTECH.
4. Checks outstanding greater than 180 days as of June 30, 2015 were included on the outstanding checklist rather than escheated to the State for the following schools:
  - Norview High
  - Lake Taylor High
  - Azalea Middle
  - Blair Middle



- Northside Middle
- Norfolk VOTECH

Please see **Attachment II** for additional information.

**Procedure 4**

From the cash disbursements report for each school selected, we selected 20 disbursements for high schools, 11 disbursements for middle schools, 11 disbursements for elementary schools, and 20 disbursements for alternative schools. For each disbursement selected, we performed the following:

- Obtained the canceled check, check copy or check stub, and agreed the check amount to the activity detail report;
- Obtained the check request and invoice and agreed the amount to the canceled check;
- Obtained the check request authorization, as evidenced by the school principal or other authorized signatory;
- Agreed that the fund name (activity) per the check request to the fund name (activity) per the activity detail report to ensure that the disbursement was recorded in the proper fund; and
- Based on invoice dates, ascertained that the disbursements were recorded in the proper period.

**Results**

1. Disbursements were not supported by a check request and/or invoice for the following schools:

School Name	Number of Exceptions
Norview High	1
Booker T. Washington High	2
Blair Middle	1
Norfolk VOTECH	1

2. The check amount did not agree to the amount per the check request for the following schools:

School Name	Number of Exceptions
Norview High	1
Blair Middle	2

3. The check request was not authorized by the principal or other authorized signatory for the following schools:

School Name	Number of Exceptions
Maury High	1
Norview High	2
Azalea Middle	1
Blair Middle	7
Northside Middle	2
Jacox Elementary	2
Larchmont Elementary	11
Norfolk VOTECH	3



4. The disbursement was not recorded in the fund noted on the check request for the following schools:

School Name	Number of Exceptions
Norview High	2
Booker T. Washington High	1
Blair Middle	4
Willoughby Elementary	2
Richard Bowling Elementary	4

5. The disbursement was not recorded in the proper period for the following schools:

School Name	Number of Exceptions
Rosemont Middle	1
Azalea Middle	1
Blair Middle	1

Please see **Attachment III** for additional information.

**Procedure 5**

From the cash receipts report for each school selected, we selected 20 receipts for high schools, 11 receipts for middle schools, 11 receipts for elementary schools, and 20 receipts for alternative schools. For each receipt selected, we performed the following:

- Obtained the office receipts book and agreed the receipt to a prenumbered receipt or ticket;
- Agreed the receipt amount from the receipt book to the deposit slip and the activity detail report;
- Agreed the activity per the receipt to the activity per the transaction inquiry to verify that the receipt was recorded in the noted fund;
- Agreed the amount per the deposit slip to the corresponding bank statement, and noted that the deposit was made in a timely manner, defined as within a week of receipt of the cash; and
- Based on examination of dates in the receipt book, ascertained that the receipt was recorded in the proper period.

**Results**

1. Three exceptions were noted at Azalea Middle where there were no receipts available to trace to the activity detail and the deposit slip, or to ascertain whether the receipt was recorded in the noted fund.
2. The fund was not indicated in the receipt book, therefore, it was not possible to ascertain if the receipt was recorded in the noted fund for the following schools:

School Name	Number of Exceptions
Northside Middle	1
Richard Bowling Elementary	1



3. The fund indicated on the prenumbered receipt did not match the fund per the activity detail report for the following schools:

School Name	Number of Exceptions
Willoughby Elementary	1
Norfolk VOTECH	2

4. The total per receipt book does not agree to the amount of the deposit per the bank statement and per the activity detail report for the following schools:

School Name	Number of Exceptions
Granby High	1
Norview High	2
Azalea Middle	3
Norfolk VOTECH	1

5. The deposit was not made within a timely manner (within a week of receipt) for the following schools:

School Name	Number of Exceptions
Granby High	2
Norview High	1
Booker T. Washington	1
Lake Taylor High	1
Azalea Middle	6
Blair Middle	3
Larchmont Elementary	1

6. One receipt was not recorded in the proper period for Jacox Elementary.

Please see **Attachment IV** for additional information.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the cash balances, cash receipts, and cash disbursements of the Funds. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the School Board, and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

October 28, 2015

Student Activity Funds of the School Board of the City of Norfolk  
 Procedure 1 Results  
 Year ended June 30, 2015

School Type	School Code	School Name	Beginning Balance	Receipts	Disbursements	Void/Reversals	Transfers	Ending Balance	Balances Agree to MUNIS Report
Elementary Schools	121	Bayview Elementary	31,958.83	28,091.14	(25,754.22)	604.44	-	34,900.19	Yes
	122	Richard Bowling Elementary	24,355.53	113,840.99	(96,949.32)	(6,553.29)	(87.60)	34,605.67	Yes
	123	Calcott Elementary	32,222.69	34,454.36	(32,613.31)	(286.50)	-	24,776.74	Yes
	114	Camp Allen Elementary	10,120.10	23,551.00	(22,543.14)	(1,602.30)	(91.66)	9,474.61	Yes
	109	Comptonville Elementary	4,921.36	16,431.58	(17,995.03)	(1,160.00)	149.00	2,386.03	Yes
	126	Chestfield Elementary	1,247.11	23,198.09	(22,766.63)	(793.40)	-	885.17	Yes
	128	Coleman Place Elementary	9,672.81	13,875.39	(20,263.46)	(62.01)	(239.86)	2,983.77	Yes
	129	Crossroads Elementary	10,850.77	29,065.05	(33,420.85)	339.50	(10.00)	6,844.47	Yes
	168	Fairfax Elementary	18,729.84	21,773.99	(27,957.81)	(907.10)	(28.00)	11,610.92	Yes
	134	Giant Elementary	5,253.86	42,596.12	(40,701.77)	(974.67)	(62.94)	5,911.50	Yes
	135	Granby Elementary	31,932.28	25,777.31	(27,493.22)	(71.50)	-	30,144.87	Yes
	136	Inglefield Elementary	20,300.44	38,976.14	(56,132.73)	91.65	(44.50)	3,291.00	Yes
106	Jacox Elementary	49,683.54	69,552.62	(41,618.12)	(174.15)	(242.85)	77,201.04	Yes	
141	Lanham Elementary	44,924.80	63,770.49	(65,571.89)	3,554.50	(57.50)	46,620.40	Yes	
142	Lanmore Elementary	6,472.46	25,574.00	(27,379.68)	(452.08)	(45.35)	5,080.51	Yes	
145	Lifewood Elementary	2,342.62	13,751.48	(11,585.48)	-	-	4,508.62	Yes	
146	Little Creek Elem	66,164.83	23,587.76	(73,882.56)	325.00	(332.16)	64,842.67	Yes	
150	Maroon Elementary	6,493.35	15,591.77	(14,663.79)	(896.15)	-	6,625.18	Yes	
151	Norview Elem	6,016.40	21,477.01	(23,174.05)	994.10	(21.00)	7,331.71	Yes	
152	Norview Elementary	11,874.93	13,875.31	(16,478.31)	-	-	9,225.89	Yes	
154	Ocean View Elementary	9,013.97	23,473.45	(24,877.62)	1,384.41	(59.63)	8,958.58	Yes	
169	Pondar Hills Elementary	10,224.80	13,169.75	(14,957.01)	(855.76)	(5.80)	8,774.98	Yes	
131	St. Helena Elementary	6,443.41	8,601.59	(10,106.59)	96.47	0.30	4,977.68	Yes	
137	Stewells Point Elementary	19,841.36	14,448.58	(18,412.09)	74.75	-	16,614.63	Yes	
156	Shirwood Forest Elementary	9,681.75	23,489.12	(18,429.23)	(404.50)	(47.00)	6,333.53	Yes	
159	Suburban Park Elementary	20,245.01	15,156.70	(15,096.46)	235.37	2.00	20,663.62	Yes	
161	Tanners Creek Elementary	12,235.45	11,861.27	(15,834.95)	571.17	(14.00)	8,318.94	Yes	
118	Terrallton Elementary	298.92	16,826.97	(16,215.35)	-	(290.32)	620.12	Yes	
160	Taylor Elementary	11,150.35	23,300.76	(21,897.49)	158.88	234.50	12,947.20	Yes	
119	Tidewater Park Elementary	797.02	4,742.50	(4,858.96)	(63.50)	-	617.06	Yes	
115	Willard Elementary	15,886.54	25,965.83	(31,487.57)	5,251.01	(40.00)	15,575.81	Yes	
106	Willoughby Elementary	22,485.72	8,886.50	(16,376.30)	36.80	-	15,352.26	Yes	
165	P. B. Young Elementary	8,090.10	28,447.30	(25,018.16)	262.73	(5,629.72)	6,152.25	Yes	
206	Avalon Middle	42,107.50	33,929.83	(47,040.43)	(180.00)	0.20	28,817.10	Yes	
207	Blair Middle	79,630.86	120,227.34	(154,935.08)	11,431.83	(764.30)	55,590.65	Yes	
217	Lafayette-Winona Middle	8,844.02	6,860.32	(8,881.78)	-	-	14,823.56	Yes	
216	Lake Taylor Middle	15,793.82	28,563.65	(34,888.27)	1,611.10	(15.20)	11,065.00	Yes	
211	Northside Middle	75,122.76	88,745.66	(97,838.33)	(1,334.35)	(52.05)	64,843.69	Yes	
212	Norview Middle	9,220.44	57,899.33	(65,989.31)	1,884.84	(131.93)	2,883.37	Yes	
214	Ruffner Middle	42,776.09	66,903.30	(80,284.96)	8,413.33	(1,584.12)	36,223.64	Yes	
213	Rosemont Middle	26,460.30	81,040.04	(97,340.53)	9,944.53	(11,500.00)	19,989.34	Yes	
301	Granby High	190,284.25	419,118.14	(511,861.40)	36,224.51	(2,639.30)	131,126.00	Yes	
305	Lake Taylor High	95,226.91	279,495.59	(319,706.44)	14,539.30	5,269.45	74,824.81	Yes	
302	Manly High	212,503.21	326,867.61	(373,361.78)	4,530.50	(1,324.98)	169,214.56	Yes	
303	Norview High	87,465.41	439,739.53	(396,679.45)	(55,224.62)	35,464.71	110,265.32	Yes	
304	B. T. Washington High	150,561.69	201,236.62	(302,869.19)	5,718.65	(73.30)	54,574.47	Yes	
Alternative Schools	171	Beasley Comptonella ECC	3,053.54	4,496.05	(7,160.42)	703.15	(42.37)	9,981.31	Yes
	170	Easton Elementary	11,080.57	4,814.64	(5,913.90)	-	-	9,981.31	Yes
	395	Madison	81,048.42	21,610.00	(11,657.71)	-	-	90,640.21	Yes
	392	Madison	1,784.51	1,102.73	(2,485.98)	109.49	-	510.75	Yes
396	Norfolk VO/TECH	384,951.95	463,918.82	(318,527.13)	1,358.70	(10,888.10)	520,814.24	Yes	

Bank Balance	Outstanding Checks	Reconc Bank Balance	Difference between MUNIS and Bank Reconc	Balances agree to individual Bank Reconc	Ending Balance agrees to MUNIS
34,900.19	-	34,900.19	-	Yes	Yes
35,789.60	76.00	35,713.60	(1,107.93)	Yes	No
25,001.74	225.00	24,776.74	-	Yes	Yes
9,524.61	50.00	9,474.61	-	Yes	Yes
2,386.03	-	2,386.03	(40.00)	Yes	No
885.17	-	885.17	-	Yes	Yes
2,983.77	-	2,983.77	-	Yes	Yes
6,924.47	80.00	6,844.47	-	Yes	Yes
11,610.92	-	11,610.92	-	Yes	Yes
5,911.50	-	5,911.50	-	Yes	Yes
30,144.87	-	30,144.87	-	Yes	Yes
3,409.00	-	3,409.00	(118.00)	Yes	No
77,229.04	28.00	77,201.04	-	Yes	Yes
47,537.40	917.00	46,620.40	-	Yes	Yes
5,080.51	-	5,080.51	-	Yes	Yes
4,508.62	-	4,508.62	-	Yes	Yes
64,842.67	-	64,842.67	-	Yes	Yes
6,625.18	-	6,625.18	-	Yes	Yes
7,331.71	15.25	7,306.46	-	Yes	Yes
9,225.89	-	9,225.89	-	Yes	Yes
9,010.18	51.60	8,958.58	-	Yes	Yes
8,774.98	3.00	8,771.98	-	Yes	No
5,374.53	827.66	4,407.68	(1,201.00)	Yes	No
16,614.63	-	16,614.63	-	Yes	Yes
6,333.53	345.50	6,000.05	-	Yes	Yes
20,663.62	101.10	20,562.52	-	Yes	Yes
8,318.94	-	8,318.94	-	Yes	Yes
650.12	-	650.12	-	Yes	Yes
12,947.20	-	12,947.20	-	Yes	Yes
617.06	-	617.06	-	Yes	Yes
16,615.91	1,040.10	15,575.81	-	Yes	Yes
15,352.26	212.39	15,139.87	(7.65)	Yes	No
6,152.25	-	6,152.25	-	Yes	Yes
24,025.35	135.00	23,890.35	-	Yes	No
55,790.65	300.00	55,590.65	-	Yes	Yes
14,823.56	-	14,823.56	-	Yes	Yes
1,760.66	695.66	1,065.00	-	Yes	Yes
65,742.43	898.74	64,843.69	-	Yes	Yes
3,120.91	127.25	2,993.66	(110.29)	Yes	No
36,488.37	264.73	36,223.64	-	Yes	Yes
20,629.41	640.07	19,989.34	-	Yes	Yes
154,297.89	23,171.89	131,126.00	-	Yes	Yes
78,559.52	3,734.71	74,824.81	-	Yes	Yes
169,725.49	510.93	169,214.56	-	Yes	Yes
117,740.33	7,221.01	110,526.32	(260.74)	Yes	No
57,914.00	3,339.53	54,574.47	-	Yes	Yes
1,051.95	-	1,051.95	-	Yes	Yes
9,981.31	-	9,981.31	-	Yes	Yes
90,640.21	-	90,640.21	-	Yes	Yes
510.75	-	510.75	-	Yes	Yes
526,010.98	5,196.74	520,814.24	-	Yes	Yes

Student Activity Funds of the School Board of the City of Norfolk

Procedure 3 Results

Year ended June 30, 2015

	Schools:	Bank Balance per reconciliation agrees to bank statement	Ending Balance per reconciliation agrees to MUNIS system	Outstanding checklist contains all checks written before 6/30/15 that have not cleared the bank as of 6/30/15	Outstanding checklist does not contain voided checks	Checks outstanding greater than 180 days not included on outstanding checklist
1	Granby High	Yes	Yes	Yes	Yes	Yes
2	Maury High	Yes	Yes	No	Yes	Yes
3	Norview High	Yes	No	Yes	Yes	No
4	B.T. Washington High	Yes	Yes	Yes	Yes	Yes
5	Lake Taylor High	Yes	Yes	Yes	Yes	No
6	Azalea Middle	Yes	No	No	Yes	No
7	Blair Middle	Yes	Yes	No	Yes	No
8	Northside Middle	Yes	Yes	Yes	Yes	No
9	Rosemont Middle	Yes	Yes	Yes	Yes	Yes
10	Willoughby Elementary	Yes	No	Yes	Yes	Yes
11	Jacox Elementary	Yes	Yes	Yes	Yes	Yes
12	Richard Bowling Elementary	Yes	No	Yes	Yes	Yes
13	Larchmont Elementary	Yes	Yes	Yes	Yes	Yes
14	Little Creek Elementary	Yes	Yes	Yes	Yes	Yes
15	Norfolk VOTECH	Yes	Yes	Yes	No	No

Student Activity Funds of the School Board of the City of Norfolk

Procedure 4 Results

Year ended June 30, 2015

Granby High School - 301

Check Number	Transaction Date	Transaction total	Check Amount	Check Date	Check agrees to activity detail	Check supported by check request and invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	1/6/2015	150.00	150.00	1/6/2015	Yes	Yes	Yes	Yes	Yes	Yes
2	1/6/2015	230.00	230.00	1/6/2015	Yes	Yes	Yes	Yes	Yes	Yes
3	2/5/2015	45.38	45.38	2/5/2015	Yes	Yes	Yes	Yes	Yes	Yes
4	3/18/2015	200.00	200.00	3/18/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	4/3/2015	300.00	4,975.19	4/3/2015	Yes	Yes	Yes	Yes	Yes	Yes
6	4/20/2015	1,610.00	1,610.00	4/20/2015	Yes	Yes	Yes	Yes	Yes	Yes
7	5/13/2015	837.11	6,416.52	5/13/2015	Yes	Yes	Yes	Yes	Yes	Yes
8	5/27/2015	7,800.00	10,487.00	5/27/2015	Yes	Yes	Yes	Yes	Yes	Yes
9	6/12/2015	934.34	934.34	6/12/2015	Yes	Yes	Yes	Yes	Yes	Yes
10	6/17/2015	128.99	128.99	6/17/2015	Yes	Yes	Yes	Yes	Yes	Yes
11	7/15/2014	50.00	50.00	7/15/2014	Yes	Yes	Yes	Yes	Yes	Yes
12	7/15/2014	174.00	174.00	7/15/2014	Yes	Yes	Yes	Yes	Yes	Yes
13	8/19/2014	200.00	200.00	8/19/2014	Yes	Yes	Yes	Yes	Yes	Yes
14	9/18/2014	39.04	39.04	9/18/2014	Yes	Yes	Yes	Yes	Yes	Yes
15	9/29/2014	900.00	2,999.15	9/29/2014	Yes	Yes	Yes	Yes	Yes	Yes
16	10/2/2014	19.98	19.98	10/2/2014	Yes	Yes	Yes	Yes	Yes	Yes
17	10/22/2014	94.99	2,161.96	10/22/2014	Yes	Yes	Yes	Yes	Yes	Yes
18	11/13/2014	416.50	416.50	11/13/2014	Yes	Yes	Yes	Yes	Yes	Yes
19	11/18/2014	897.79	6,119.34	11/18/2014	Yes	Yes	Yes	Yes	Yes	Yes
20	12/10/2014	700.00	700.00	12/10/2014	Yes	Yes	Yes	Yes	Yes	Yes

Maury High School - 302

Check Number	Transaction Date	Transaction total	Check Amount	Check Date	Check agrees to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	1/8/2015	100.00	100.00	1/8/2015	Yes	Yes	Yes	Yes	Yes	Yes
2	1/30/2015	83.50	83.50	1/30/2015	Yes	Yes	Yes	Yes	Yes	Yes
3	2/6/2015	300.00	300.00	2/6/2015	Yes	Yes	Yes	Yes	Yes	Yes
4	3/5/2015	56.36	56.36	3/5/2015	Yes	Yes	Yes	Yes	Yes	Yes

5	6235	3/23/2015	56.00	56.00	3/23/2015	Yes							
6	6325	4/28/2015	133.09	133.09	4/28/2015	Yes							
7	6341	4/29/2015	150.00	150.00	4/29/2015	Yes							
8	6375	5/22/2015	300.00	300.00	5/22/2015	Yes							
9	6427	6/11/2015	100.00	100.00	6/11/2015	Yes							
10	6464	6/17/2015	958.00	958.00	6/17/2015	Yes							
11	5922	7/17/2014	115.00	115.00	7/17/2014	Yes							
12	5927	8/14/2014	125.50	710.00	8/14/2014	Yes							
13	5935	8/27/2014	8,171.00	8,171.00	6/30/2014	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
14	5960	9/12/2014	95.00	95.00	9/12/2014	Yes							
15	5989	9/22/2014	100.00	100.00	9/22/2014	Yes							
16	6005	10/8/2014	997.50	997.50	10/8/2014	Yes							
17	6024	10/21/2014	702.46	887.00	10/21/2014	Yes							
18	6064	11/7/2014	3,319.00	3,319.00	11/7/2014	Yes							
19	6079	11/21/2014	220.00	220.00	11/21/2014	Yes							
20	6094	12/5/2014	85.42	85.42	12/5/2014	Yes							

Norview High School - 303

	Check Number	Transaction Date	Transaction total	Check Amount	Check Date	Check agrees to activity to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	4506	1/6/2015	7,578.11	20,798.99	1/6/2015	Yes	Yes	Yes	Yes	Yes	Yes
2	4525	1/20/2015	26.25	26.25	1/20/2015	Yes	Yes	Yes	Yes	Yes	Yes
3	4545	2/12/2015	100.00	100.00	2/12/2015	Yes	Yes	Yes	No	Yes	Yes
4	4546	2/23/2015	201.51	11,076.07	2/23/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	4560	3/23/2015	63.44	7,982.80	3/23/2015	Yes	Yes	Yes	Yes	Yes	Yes
6	4591	4/14/2015	397.23	7,622.72	4/14/2015	Yes	Yes	Yes	Yes	Yes	Yes
7	4591	4/14/2015	131.00	7,622.72	4/14/2015	Yes	Yes	Yes	Yes	Yes	Yes
8	4637	5/21/2015	529.05	529.05	5/21/2015	Yes	Yes	Yes	Yes	Yes	Yes
9	4645	5/28/2015	101.47	101.47	5/28/2015	Yes	Yes	Yes	Yes	Yes	Yes
10	4657	6/1/2015	79.23	10,173.90	6/1/2015	Yes	Yes	Yes	Yes	Yes	Yes
11	4690	6/22/2015	82.30	82.30	6/22/2015	Yes	Yes	Yes	Yes	No	Yes
12	4203	7/21/2014	10,400.00	10,400.00	7/21/2014	Yes	Yes	Yes	Yes	Yes	Yes
13	4361	8/13/2014	839.88	12,212.76	8/12/2014	Yes	Yes	Yes	Yes	Yes	Yes
14	4383	8/21/2014	751.25	751.25	8/21/2014	Yes	Yes	Yes	Yes	Yes	Yes
15	4353	9/11/2014	43.60	43.60	9/11/2014	Yes	Yes	No	Yes	Yes	Yes
16	4403	9/18/2014	106.75	106.75	9/18/2014	Yes	Yes	Yes	Yes	Yes	Yes
17	4438	10/23/2014	994.98	957.82	10/23/2014	Yes	Yes	Yes	Yes	Yes	Yes
18	4457	11/12/2014	50.00	50.00	11/12/2014	Yes	Yes	Yes	No	Yes	Yes
19	4471	11/21/2014	150.00	150.00	11/21/2014	Yes	No	Yes	Yes	No	Yes
20	4468	4/1/2015	200.00	200.00	4/1/2015	Yes	Yes	Yes	Yes	Yes	Yes

Booker T. Washington - 304

Check Number	Transaction Date	Transaction total	Check Amount	Check Date	Check agrees to activity to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	1/6/2015	140.00	140.00	1/6/2015	Yes	No	Yes	Yes	Yes	Yes
2	1/22/2015	489.76	2,517.46	1/22/2015	Yes	Yes	Yes	Yes	Yes	Yes
3	1/20/2015	300.00	300.00	2/10/2015	Yes	Yes	Yes	Yes	Yes	Yes
4	3/10/2015	70.00	70.00	3/10/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	3/25/2015	625.00	625.00	3/25/2015	Yes	Yes	Yes	Yes	Yes	Yes
6	4/23/2015	310.00	3,856.55	4/23/2015	Yes	Yes	Yes	Yes	Yes	Yes
7	5/6/2015	50.40	50.40	5/6/2015	Yes	Yes	Yes	Yes	No	Yes
8	5/22/2015	50.00	50.00	5/15/2015	Yes	No	Yes	Yes	Yes	Yes
9	6/9/2015	360.50	5,651.27	6/9/2015	Yes	Yes	Yes	Yes	Yes	Yes
10	6/19/2015	400.00	400.00	6/19/2015	Yes	Yes	Yes	Yes	Yes	Yes
11	7/24/2014	106.18	13,628.96	7/24/2014	Yes	Yes	Yes	Yes	Yes	Yes
12	8/7/2014	616.00	616.00	8/7/2014	Yes	Yes	Yes	Yes	Yes	Yes
13	8/19/2014	300.00	300.00	8/19/2014	Yes	Yes	Yes	Yes	Yes	Yes
14	9/19/2014	72.64	72.64	9/19/2014	Yes	Yes	Yes	Yes	Yes	Yes
15	10/14/2014	167.19	167.19	10/6/2014	Yes	Yes	Yes	Yes	Yes	Yes
16	10/29/2014	180.00	180.00	10/29/2014	Yes	Yes	Yes	Yes	Yes	Yes
17	11/25/2014	153.00	153.00	11/25/2014	Yes	Yes	Yes	Yes	Yes	Yes
18	12/15/2014	82.19	82.19	12/17/2014	Yes	Yes	Yes	Yes	Yes	Yes
19	12/17/2014	152.00	152.00	12/17/2014	Yes	Yes	Yes	Yes	Yes	Yes
20	2/3/2015	20.99	20.99	2/3/2015	Yes	Yes	Yes	Yes	Yes	Yes

Lake Taylor High School - 305

Check Number	Transaction Date	Transaction total	Check Amount	Check Date	Check agrees to activity to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	1/5/2015	100.00	100.00	1/5/2015	Yes	Yes	Yes	Yes	Yes	Yes
2	1/23/2015	102.76	102.76	1/23/2015	Yes	Yes	Yes	Yes	Yes	Yes
3	2/6/2015	316.25	845.50	2/6/2015	Yes	Yes	Yes	Yes	Yes	Yes
4	3/9/2015	247.25	247.25	3/9/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	3/27/2015	1,002.43	5,966.11	3/27/2015	Yes	Yes	Yes	Yes	Yes	Yes
6	4/16/2015	1,938.00	5,282.68	4/16/2015	Yes	Yes	Yes	Yes	Yes	Yes
7	4/23/2015	108.00	108.00	4/23/2015	Yes	Yes	Yes	Yes	Yes	Yes
8	5/28/2015	1,255.50	1,255.50	5/28/2015	Yes	Yes	Yes	Yes	Yes	Yes

Attachment III

9	5501	6/12/2015	181.85	181.85	6/12/2015	Yes						
10	5518	6/24/2015	600.00	600.00	6/24/2015	Yes						
11	5158	7/21/2014	300.00	300.00	7/21/2014	Yes						
12	5162	8/21/2014	497.00	497.00	8/21/2014	Yes						
13	5169	9/3/2014	136.01	136.01	9/3/2014	Yes						
14	5194	9/25/2014	280.00	280.00	9/25/2014	Yes						
15	5217	10/15/2014	30.00	30.00	10/15/2014	Yes						
16	5235	10/22/2014	100.00	100.00	10/22/2014	Yes						
17	5265	11/13/2014	1,647.00	1,647.00	11/13/2014	Yes						
18	5283	11/25/2014	202.50	202.50	11/25/2014	Yes						
19	5322	12/19/2014	45.00	45.00	12/19/2014	Yes						
20	5304	12/11/2014	200.00	200.00	12/11/2014	Yes						

Azalea Middle School - 206

	Check Number	Transaction Date	Transaction Total	Check Amount	Check Date	Check agrees to activity to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	2060	1/31/2015	14.00	14.00	10/21/2014	Yes	Yes	Yes	Yes	Yes	Yes
2	2103	2/28/2015	1,223.20	1,223.30	1/21/2015	Yes	Yes	Yes	Yes	Yes	Yes
3	2118	3/31/2015	788.92	788.92	2/12/2015	Yes	Yes	Yes	Yes	Yes	Yes
4	2152	5/31/2015	129.62	129.62	5/19/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	200	7/31/2014	109.20	109.20	6/24/2014	Yes	Yes	Yes	Yes	Yes	No
6	2043	8/31/2014	775.00	775.00	8/28/2014	Yes	Yes	Yes	Yes	Yes	Yes
7	2045	9/30/2014	1,190.01	1,190.01	9/19/2014	Yes	Yes	Yes	Yes	Yes	Yes
8	2056	10/31/2014	19.62	19.62	10/14/2014	Yes	Yes	Yes	No	Yes	Yes
9	2062	11/30/2014	474.00	474.00	10/21/2014	Yes	Yes	Yes	Yes	Yes	Yes
10	2074	11/30/2014	316.00	316.00	11/7/2014	Yes	Yes	Yes	Yes	Yes	Yes
11	2091	12/31/2014	3,282.09	3,282.09	12/18/2014	Yes	Yes	Yes	Yes	Yes	Yes

Blair Middle School - 207

	Check Number	Transaction Date	Transaction Total	Check Amount	Check Date	Check agrees to activity to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	5725	1/1/2015	1,601.08	6,239.20	12/11/2014	Yes	No	No	No	No	Yes
2	5743	2/1/2015	2,100.00	2,100.00	2/6/2015	Yes	Yes	Yes	Yes	No	Yes
3	5755	3/1/2015	325.13	325.13	3/18/2015	Yes	Yes	Yes	No	Yes	Yes
4	15772	4/14/2015	165.00	165.00	4/14/2015	Yes	Yes	Yes	No	No	Yes
5	5793	5/12/2015	2,650.00	2,650.00	5/21/2015	Yes	Yes	Yes	No	Yes	Yes

6	5817	6/18/2015	1,093.14	1,093.14	6/11/2015	Yes							
7	15671	7/21/2014	1,002.08	1,002.08	6/30/2014	Yes	No						
8	5680	8/28/2014	700.00	700.00	8/27/2014	Yes							
9	5695	10/31/2014	189.00	189.00	10/20/2014	Yes	Yes	Yes	No	No	No	Yes	Yes
10	5702	11/10/2014	30.00	30.00	11/12/2014	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
11	5715	12/1/2014	1,570.00	1,570.00	11/26/2014	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes

Northside Middle School - 211

Check Number	Transaction Date	Transaction Total	Check Amount	Check Date	Check agrees to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	2402	2/24/2015	58.00	2/24/2015	Yes	Yes	Yes	Yes	Yes	Yes
2	2417	3/25/2015	70.00	3/25/2015	Yes	Yes	Yes	Yes	Yes	Yes
3	2427	4/14/2015	19,900.00	4/14/2015	Yes	Yes	Yes	Yes	Yes	Yes
4	2455	5/4/2015	169.35	5/4/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	2501	6/24/2015	335.25	6/24/2015	Yes	Yes	Yes	No	Yes	Yes
6	2304	7/22/2014	200.00	7/22/2014	Yes	Yes	Yes	Yes	Yes	Yes
7	2306	8/21/2014	475.00	8/21/2014	Yes	Yes	Yes	No	Yes	Yes
8	2318	9/23/2014	386.00	9/23/2014	Yes	Yes	Yes	Yes	Yes	Yes
9	2334	10/21/2014	437.30	10/21/2014	Yes	Yes	Yes	Yes	Yes	Yes
10	2342	11/12/2014	127.90	11/12/2014	Yes	Yes	Yes	Yes	Yes	Yes
11	2360	12/16/2014	61.40	12/16/2014	Yes	Yes	Yes	Yes	Yes	Yes

Rosemont Middle

Check Number	Transaction Date	Transaction total	Check Amount	Check Date	Check agrees to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	2025	1/9/2015	(363.26)	1/9/2015	Yes	Yes	Yes	Yes	Yes	Yes
2	2042	2/23/2015	(1,440.00)	2/23/2015	Yes	Yes	Yes	Yes	Yes	Yes
3	2053	3/3/2015	(175.00)	3/3/2015	Yes	Yes	Yes	Yes	Yes	Yes
4	2111	4/20/2015	(26.00)	4/20/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	2133	5/19/2015	(1,300.00)	5/19/2015	Yes	Yes	Yes	Yes	Yes	Yes
6	1945	7/31/2014	(26.85)	6/16/2014	Yes	Yes	Yes	Yes	Yes	No
7	1969	8/7/2014	(675.00)	8/7/2014	Yes	Yes	Yes	Yes	Yes	Yes
8	1979	9/26/2014	(137.50)	9/26/2014	Yes	Yes	Yes	Yes	Yes	Yes
9	1982	10/9/2014	(100.00)	10/9/2014	Yes	Yes	Yes	Yes	Yes	Yes
10	2004	11/25/2014	(45.00)	11/25/2014	Yes	Yes	Yes	Yes	Yes	Yes
11	2011	12/31/2014	(176.35)	2/12/2014	Yes	Yes	Yes	Yes	Yes	Yes

Willoughby Elementary School - 106

Check Number	Transaction Date	Transaction total	Check Amount	Check Date	Check agrees to activity to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	1/31/2015	28.00	28.00	1/21/2015	Yes	Yes	Yes	Yes	Yes	Yes
2	3/11/2015	6.00	6.00	3/23/2015	Yes	Yes	Yes	Yes	No	Yes
3	4/29/2015	75.00	75.00	4/22/2015	Yes	Yes	Yes	Yes	Yes	Yes
4	5/15/2015	468.75	468.75	5/14/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	6/4/2015	725.00	725.00	6/4/2015	Yes	Yes	Yes	Yes	No	Yes
6	7/23/2014	20.96	20.96	7/23/2014	Yes	Yes	Yes	Yes	Yes	Yes
7	8/26/2014	173.46	173.46	8/25/2014	Yes	Yes	Yes	Yes	Yes	Yes
8	9/1/2014	237.50	1,000.00	8/29/2014	Yes	Yes	Yes	Yes	Yes	Yes
9	10/6/2014	455.00	455.00	10/6/2014	Yes	Yes	Yes	Yes	Yes	Yes
10	11/30/2014	57.51	57.51	11/3/2014	Yes	Yes	Yes	Yes	Yes	Yes
11	12/8/2014	404.00	404.00	12/2/2014	Yes	Yes	Yes	Yes	Yes	Yes

Jacox Elementary School - 108

Check Number	Transaction Date	Transaction total	Check Amount	Check Date	Check agrees to activity to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	2/6/2015	1,778.53	1,778.53	2/4/2015	Yes	Yes	Yes	Yes	Yes	Yes
2	3/17/2015	30.47	30.47	3/13/2015	Yes	Yes	Yes	No	Yes	Yes
3	4/8/2015	117.43	117.43	4/2/2015	Yes	Yes	Yes	Yes	Yes	Yes
4	5/4/2015	169.55	169.55	4/29/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	6/22/2015	431.70	431.70	6/21/2015	Yes	Yes	Yes	Yes	Yes	Yes
6	7/14/2014	35.00	35.00	7/9/2014	Yes	Yes	Yes	Yes	Yes	Yes
7	8/18/2014	30.00	30.00	8/12/2014	Yes	Yes	Yes	Yes	Yes	Yes
8	9/17/2014	12.87	12.87	9/11/2014	Yes	Yes	Yes	Yes	Yes	Yes
9	10/13/2014	869.44	869.44	10/13/2014	Yes	Yes	Yes	Yes	Yes	Yes
10	11/24/2014	176.38	176.38	11/23/2014	Yes	Yes	Yes	No	Yes	Yes
11	12/31/2014	850.00	850.00	12/17/2014	Yes	Yes	Yes	Yes	Yes	Yes

Richard Bowling Elementary - 122

Check Number	Transaction Date	Transaction Total	Check Amount	Check Date	Check agrees to activity to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	1/8/2015	56.52	56.52	1/8/2015	Yes	Yes	Yes	Yes	Yes	Yes

2	11847	2/12/2015	191.38	191.38	191.38	2/13/2015	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
3	1865	4/2/2015	2,569.42	2,569.42	2,569.42	4/2/2015	Yes							
4	1871	4/30/2015	227.26	227.26	227.26	5/1/2015	Yes							
5	11889	5/11/2015	130.00	130.00	130.00	5/11/2015	Yes							
6	2001	6/15/2015	375.00	375.00	375.00	6/15/2015	Yes							
7	1795	7/28/2014	160.00	160.00	160.00	7/28/2014	Yes							
8	1806	9/19/2014	299.74	299.74	299.74	9/19/2014	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
9	1817	10/17/2014	161.83	161.83	161.83	10/17/2014	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
10	1825	11/14/2014	418.94	418.94	418.94	11/14/2014	Yes							
11	1830	12/1/2014	1,644.00	1,644.00	1,644.00	12/1/2014	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes

Larchmont Elementary School - 141

Check Number	Transaction Date	Transaction Total	Check Amount	Check Date	Check agrees to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	1934	1/20/2015	737.34	1,038.99	1/20/2015	Yes	Yes	No	Yes	Yes
2	1942	2/12/2015	207.87	207.87	2/12/2015	Yes	Yes	No	Yes	Yes
3	1953	3/24/2015	1,738.00	1,738.00	3/24/2015	Yes	Yes	No	Yes	Yes
4	1967	4/28/2015	46.00	46.00	4/28/2015	Yes	Yes	No	Yes	Yes
5	1981	5/22/2015	91.97	91.97	5/22/2015	Yes	Yes	No	Yes	Yes
6	2003	6/23/2015	200.00	200.00	6/23/2015	Yes	Yes	No	Yes	Yes
7	1896	7/30/2014	32.50	32.50	7/30/2014	Yes	Yes	No	Yes	Yes
8	1907	9/17/2014	1,149.04	1,149.04	9/17/2014	Yes	Yes	No	Yes	Yes
9	1913	10/15/2014	150.74	150.74	10/15/2014	Yes	Yes	No	Yes	Yes
10	1921	11/21/2014	2,520.00	2,520.00	11/21/2014	Yes	Yes	No	Yes	Yes
11	1928	12/18/2014	475.00	475.00	12/18/2014	Yes	Yes	No	Yes	Yes

Little Creek Elementary School - 146

Check Number	Transaction Date	Transaction Total	Check Amount	Check Date	Check agrees to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	1410	1/20/2015	102.06	102.06	1/20/2015	Yes	Yes	Yes	Yes	Yes
2	1413	2/5/2015	378.90	378.90	2/5/2015	Yes	Yes	Yes	Yes	Yes
3	1418	3/19/2015	36.00	36.00	3/19/2015	Yes	Yes	Yes	Yes	Yes
4	1421	4/15/2015	74.90	74.90	4/15/2015	Yes	Yes	Yes	Yes	Yes
5	1425	5/28/2015	1,050.00	1,050.00	5/28/2015	Yes	Yes	Yes	Yes	Yes
6	1432	6/8/2015	175.00	175.00	6/8/2015	Yes	Yes	Yes	Yes	Yes
7	1389	7/7/2014	600.00	1,400.00	7/7/2014	Yes	Yes	Yes	Yes	Yes

8	1392	8/12/2014	27.97	27.97	8/12/2014	Yes							
9	1396	9/11/2014	236.04	668.92	9/11/2014	Yes							
10	1400	10/15/2014	100.00	100.00	10/15/2014	Yes							
11	1402	11/4/2014	5,228.40	5,228.40	11/4/2014	Yes							

Norfolk VOTECH - 396

	Check Number	Transaction Date	Transaction Total	Check Amount	Check Date	Check agrees to activity detail	Check supported by check request & invoice	Check amount agrees to check request	Approval of check request	Disbursement recorded in noted fund	Disbursement recorded in proper period
1	7199	1/9/2015	116.84	197.04	1/9/2015	Yes	Yes	Yes	Yes	Yes	Yes
2	7203	1/13/2015	141.00	7,385.17	1/13/2015	Yes	Yes	Yes	Yes	Yes	Yes
3	7205	2/4/2015	1,441.50	1,441.50	2/4/2015	Yes	Yes	Yes	No	Yes	Yes
4	7215	2/11/2015	73.49	73.49	2/11/2015	Yes	Yes	Yes	Yes	Yes	Yes
5	7231	3/2/2015	195.00	195.00	3/2/2015	Yes	Yes	Yes	Yes	Yes	Yes
6	7246	3/19/2015	450.00	450.00	3/19/2015	Yes	Yes	Yes	Yes	Yes	Yes
7	7250	4/1/2015	2,586.94	3,768.88	4/1/2015	Yes	Yes	Yes	Yes	Yes	Yes
8	7257	4/16/2015	1,425.00	1,425.00	4/16/2015	Yes	Yes	Yes	Yes	Yes	Yes
9	7274	5/7/2015	1,020.00	3,318.64	5/7/2015	Yes	Yes	Yes	Yes	Yes	Yes
10	7307	6/3/2015	90.00	90.00	6/3/2015	Yes	Yes	Yes	No	Yes	Yes
11	7313	6/19/2015	17.00	17.00	6/19/2015	Yes	Yes	Yes	Yes	Yes	Yes
12	7078	7/9/2014	3,380.52	3,380.52	7/9/2014	Yes	Yes	Yes	Yes	Yes	Yes
13	7085	7/23/2014	76.91	76.91	7/23/2014	Yes	Yes	Yes	Yes	Yes	Yes
14	7093	8/11/2014	623.57	623.57	8/11/2014	Yes	Yes	Yes	No	Yes	Yes
15	7103	9/23/2014	108.81	108.81	9/23/2014	Yes	Yes	Yes	Yes	Yes	Yes
16	7123	9/23/2014	116.75	116.75	9/23/2014	Yes	Yes	Yes	Yes	Yes	Yes
17	7146	10/22/2014	214.35	214.35	10/22/2014	Yes	No	Yes	Yes	Yes	Yes
18	7149	11/6/2014	712.00	712.00	11/6/2014	Yes	Yes	Yes	Yes	Yes	Yes
19	7155	11/19/2014	4,538.59	4,538.59	11/19/2014	Yes	Yes	Yes	Yes	Yes	Yes
20	7190	12/18/2014	210.75	210.75	12/18/2014	Yes	Yes	Yes	Yes	Yes	Yes

Student Activity Funds of the School Board of the City of Norfolk

Procedure 5 Results

Year ended June 30, 2015

Granby High School - 301

Receipt Number	Receipt Sample Selected by KPMG	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in proper fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	230214	201.68	1/8/2015	Yes	No	Yes	Yes
2	230225	136.25	1/14/2015	Yes	Yes	Yes	Yes
3	233328	30.00	2/4/2015	Yes	Yes	Yes	Yes
4	235182	3.00	3/11/2015	Yes	Yes	No	Yes
5	238746	1,000.00	4/15/2015	Yes	Yes	Yes	Yes
6	238810	45.00	4/28/2015	Yes	Yes	Yes	Yes
7	241044	20.00	5/13/2015	Yes	Yes	Yes	Yes
8	241259	15.20	5/28/2015	Yes	Yes	Yes	Yes
9	244206	400.00	6/10/2015	Yes	Yes	Yes	Yes
10	244512	75.00	6/19/2015	Yes	Yes	Yes	Yes
11	218726	13.42	7/17/2014	Yes	Yes	Yes	Yes
12	218778	2.00	7/17/2014	Yes	Yes	Yes	Yes
13	219234	15.00	8/18/2014	Yes	Yes	Yes	Yes
14	220245	3,704.00	8/20/2014	n/a*	n/a*	Yes	Yes
15	222122	1,300.00	9/11/2014	Yes	Yes	Yes	Yes
16	222179	40.00	9/23/2014	Yes	Yes	Yes	Yes
17	224793	14.00	10/6/2014	Yes	Yes	No	Yes
18	224843	2,383.50	10/13/2014	Yes	Yes	Yes	Yes
19	226406	875.00	11/18/2014	Yes	Yes	Yes	Yes
20	228658	220.00	12/2/2014	Yes	Yes	Yes	Yes

Maury High School - 302

Receipt Number	Receipt Sample Selected by KPMG	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in proper fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	230406	2,357.00	1/20/2015	Yes	Yes	Yes	Yes
2	230419	657.00	1/23/2015	Yes	Yes	Yes	Yes
3	232433	300.00	2/11/2015	Yes	Yes	Yes	Yes
4	234217	1,000.00	3/3/2015	Yes	Yes	Yes	Yes
5	234322	540.00	3/17/2015	Yes	Yes	Yes	Yes

Attachment IV

6	237116	25.00	4/16/2015	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7	239290	105.00	5/8/2015	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8	240364	48.00	5/21/2015	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9	245608	100.00	6/18/2015	Yes	Yes	Yes	Yes	Yes	Yes	Yes
10	245674	144.00	6/24/2015	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11	217638	1,170.18	7/17/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
12	222701	2.50	8/12/2014	n/a*	Yes	Yes	n/a*	Yes	Yes	Yes
13	219713	1,646.00	8/20/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
14	222340	573.79	9/9/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
15	222364	260.00	9/26/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
16	222404	23.00	10/4/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
17	222415	200.00	10/4/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
18	228877	910.00	11/14/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
19	229066	44.00	12/19/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
20	229109	30.00	12/19/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Norview High School - 303

	Receipt Number	Receipt Sample Selected by KPMG	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in proper fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	234393	225.20	1/12/2015	Yes	Yes	No	Yes	Yes
2	234315	210.00	1/26/2015	Yes	Yes	Yes	Yes	Yes
3	237333	60.00	2/13/2015	Yes	Yes	Yes	Yes	Yes
4	233825	336.00	3/3/2015	Yes	Yes	Yes	Yes	Yes
5	236775	1,548.00	3/17/2015	Yes	Yes	Yes	Yes	Yes
6	240555	295.00	4/23/2015	Yes	Yes	Yes	Yes	Yes
7	243258	18.00	4/29/2015	Yes	Yes	Yes	Yes	Yes
8	240600	136.57	5/5/2015	Yes	Yes	Yes	Yes	Yes
9	243691	80.00	6/4/2015	Yes	Yes	Yes	Yes	Yes
10	243521	50.00	6/24/2015	Yes	Yes	Yes	Yes	Yes
11	218920	31.04	7/9/2014	Yes	Yes	Yes	Yes	Yes
12	220450	467.00	7/30/2014	n/a*	Yes	n/a*	Yes	Yes
13	220462	1,745.00	8/31/2014	Yes	Yes	Yes	Yes	Yes
14	220695	40.00	9/26/2014	Yes	Yes	Yes	No	Yes
15	220723	1,100.00	9/26/2014	Yes	Yes	No	Yes	Yes
16	223251	27.00	10/14/2014	Yes	Yes	Yes	Yes	Yes
17	223164	229.00	10/22/2014	Yes	Yes	Yes	Yes	Yes
18	229661	225.00	11/20/2014	Yes	Yes	Yes	Yes	Yes
19	229960	117.00	12/10/2014	Yes	Yes	Yes	Yes	Yes
20	230002	10.00	12/26/2014	Yes	Yes	Yes	Yes	Yes

Booker T. Washington - 304

Receipt Number	Receipt Sample Selected by KPMG	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in proper fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	229174	896.00	1/7/2015	Yes	Yes	Yes	Yes
2	230503	278.00	1/20/2015	Yes	Yes	Yes	Yes
3	231157	1,310.00	2/6/2015	Yes	Yes	Yes	Yes
4	234982	230.35	3/13/2015	n/a*	n/a*	Yes	Yes
5	234511	76.48	3/19/2015	Yes	Yes	Yes	Yes
6	237181	135.00	4/22/2015	Yes	Yes	Yes	Yes
7	238335	1,311.04	4/29/2015	n/a*	n/a*	Yes	Yes
8	239305	5.00	5/14/2015	Yes	Yes	Yes	Yes
9	240370	200.00	5/27/2015	Yes	Yes	Yes	Yes
10	242972	17.50	6/19/2015	Yes	Yes	No	Yes
11	218680	129.48	7/10/2014	n/a*	n/a*	Yes	Yes
12	217785	10.00	7/14/2014	Yes	Yes	Yes	Yes
13	220422	400.00	8/27/2014	Yes	Yes	Yes	Yes
14	220610	548.86	9/11/2014	Yes	Yes	Yes	Yes
15	222363	221.78	9/26/2014	Yes	Yes	Yes	Yes
16	222372	50.00	10/1/2014	Yes	Yes	Yes	Yes
17	223507	365.00	10/24/2014	Yes	Yes	Yes	Yes
18	225798	9.57	11/14/2014	Yes	Yes	Yes	Yes
19	229301	250.00	12/11/2014	Yes	Yes	Yes	Yes
20	229135	300.00	12/12/2014	Yes	Yes	Yes	Yes

Lake Taylor High School - 305

Receipt Number	Receipt Sample Selected by KPMG	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in proper fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	228280	1,548.00	1/6/2015	Yes	Yes	Yes	Yes
2	233170	449.82	1/31/2015	Yes	Yes	Yes	Yes
3	234453	4,000.00	2/28/2015	Yes	Yes	Yes	Yes
4	234564	45.00	3/20/2015	Yes	Yes	Yes	Yes
5	234496	400.00	3/31/2015	Yes	Yes	Yes	Yes
6	236870	297.00	4/16/2015	Yes	Yes	Yes	Yes
7	238254	105.25	4/30/2015	Yes	Yes	Yes	Yes
8	239495	417.67	5/18/2015	n/a*	n/a*	Yes	Yes
9	243559	1,000.00	6/25/2015	Yes	Yes	Yes	Yes
10	244066	280.00	6/30/2015	Yes	Yes	Yes	Yes
11	217701	300.00	7/21/2014	Yes	Yes	No	Yes

12	220279	1,845.90	7/31/2014	n/a*	Yes	n/a*	Yes	Yes	Yes
13	220280	30.00	8/31/2014	Yes	Yes	Yes	Yes	Yes	Yes
14	222891	102.72	9/30/2014	Yes	Yes	Yes	Yes	Yes	Yes
15	222910	120.00	9/30/2014	Yes	Yes	Yes	Yes	Yes	Yes
16	224663	175.00	10/31/2014	Yes	Yes	Yes	Yes	Yes	Yes
17	227004	55.00	11/30/2014	Yes	Yes	Yes	Yes	Yes	Yes
18	227483	30.00	11/30/2014	Yes	Yes	Yes	Yes	Yes	Yes
19	227513	170.00	12/11/2014	Yes	Yes	Yes	Yes	Yes	Yes
20	228220	44.00	12/31/2014	Yes	Yes	Yes	Yes	Yes	Yes

**Azalea Middle School - 206**

	Receipt Number	Receipt Sample Selected by KPMG	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in proper fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	239891	198.00	1/31/2015	n/a*	Yes	n/a*	Yes	Yes
2	239958	133.50	2/28/2015	n/a*	Yes	n/a*	Yes	Yes
3	240128	3,577.90	4/30/2015	Yes	Yes	No	No	Yes
4	240131	530.00	4/30/2015	Yes	Yes	No	No	Yes
5	240133	350.00	4/30/2015	No	No	No	No	Yes
6	245449	180.00	5/31/2015	No	No	No	No	Yes
7	230388	147.00	8/31/2014	n/a*	Yes	n/a*	Yes	Yes
8	236265	30.00	9/30/2014	n/a*	Yes	n/a*	Yes	Yes
9	236266	135.00	10/31/2014	n/a*	Yes	n/a*	Yes	Yes
10	236277	548.00	11/30/2014	No	No	No	No	Yes
11	236283	321.37	11/30/2014	Yes	Yes	No	No	Yes

**Blair Middle School - 207**

	Receipt Number	Receipt Sample Selected by KPMG	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in proper fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	233670	288.25	1/15/2015	Yes	Yes	Yes	No	Yes
2	234008	500.00	2/1/2015	Yes	Yes	Yes	No	Yes
3	236217	110.00	3/31/2015	Yes	Yes	Yes	No	Yes
4	236368	749.00	4/13/2015	Yes	Yes	Yes	Yes	Yes
5	240265	1,653.25	5/27/2015	Yes	Yes	Yes	Yes	Yes
6	244224	356.00	6/6/2015	Yes	Yes	Yes	Yes	Yes
7	218843	87.50	7/31/2014	n/a*	Yes	n/a*	Yes	Yes
8	220556	21.00	8/12/2014	Yes	Yes	Yes	Yes	Yes
9	226473	18.00	10/31/2014	Yes	Yes	Yes	Yes	Yes
10	227834	720.00	11/1/2014	Yes	Yes	Yes	Yes	Yes
11	230249	128.00	12/31/2014	Yes	Yes	Yes	Yes	Yes

Northside Middle School - 211

Receipt Number	Receipt Sample Selected by KPMG	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in proper fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	230571	1/27/2015	Yes	Yes	Yes	Yes	Yes
2	230668	2/3/2015	Yes	Yes	Yes	Yes	Yes
3	234839	3/23/2015	Yes	Yes	Yes	Yes	Yes
4	241168	5/13/2015	n/a*	Yes	n/a*	Yes	Yes
5	242049	6/1/2015	Yes	Yes	Yes	Yes	Yes
6	218665	7/21/2014	Yes	Yes	Yes	Yes	Yes
7	220347	8/11/2014	Yes	Yes	Yes	Yes	Yes
8	221071	9/19/2014	Yes	Yes	Yes	Yes	Yes
9	223363	10/15/2014	Yes	Yes	Yes	Yes	Yes
10	226008	11/18/2014	Yes	Yes	Yes	Yes	Yes
11	228288	12/11/2014	Yes	No	Yes	Yes	Yes

Rosemont Middle - 213

Receipt Number	Receipt Amount	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in noted fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	229533	1/16/2015	Yes	Yes	Yes	Yes	Yes
2	230702	2/4/2015	Yes	Yes	Yes	Yes	Yes
3	235017	3/31/2015	Yes	Yes	Yes	Yes	Yes
4	236983	4/17/2015	Yes	Yes	Yes	Yes	Yes
5	239203	5/14/2015	Yes	Yes	Yes	Yes	Yes
6	242831	6/17/2015	Yes	Yes	Yes	Yes	Yes
7	220576	8/31/2014	n/a*	Yes	n/a*	Yes	Yes
8	221093	9/25/2014	Yes	Yes	Yes	Yes	Yes
9	222866	10/17/2014	Yes	Yes	Yes	Yes	Yes
10	226069	11/25/2014	Yes	Yes	Yes	Yes	Yes
11	228443	12/31/2014	Yes	Yes	Yes	Yes	Yes

Willoughby Elementary School - 106

Receipt Number	Receipt Amount	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in noted fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	231987	1/30/2015	Yes	Yes	Yes	Yes	Yes
2	234019	2/27/2015	n/a*	Yes	n/a*	Yes	Yes

3	236559	6.00	3/11/2015	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	239575	3,000.00	4/30/2015	Yes	No	Yes	Yes	Yes	Yes	Yes
5	242924	292.60	6/18/2015	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6	221065	66.00	7/14/2014	n/a*	Yes	n/a*	Yes	n/a*	Yes	Yes
7	221066	97.80	9/3/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8	222275	75.00	9/30/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9	225538	11.20	10/31/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
10	228183	33.00	11/30/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11	228851	44.83	12/31/2014	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Jacox Elementary School - 108

	Receipt Number	Receipt Amount	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in noted fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	229701	229.07	1/22/2015	n/a*	Yes	n/a*	Yes	Yes
2	238908	270.00	4/30/2015	Yes	Yes	Yes	Yes	Yes
3	242399	181.94	6/12/2015	n/a*	Yes	n/a*	Yes	Yes
4	217692	5,470.00	7/1/2014	Yes	Yes	Yes	Yes	No
5	218835	720.00	8/1/2014	n/a*	Yes	n/a*	Yes	Yes
6	220577	1,194.00	9/17/2014	n/a*	Yes	n/a*	Yes	Yes
7	222711	3,332.00	9/29/2014	Yes	Yes	Yes	Yes	Yes
8	223767	81.00	10/29/2014	Yes	Yes	Yes	Yes	Yes
9	223789	163.00	10/29/2014	Yes	Yes	Yes	Yes	Yes
10	226044	126.00	11/25/2014	Yes	Yes	Yes	Yes	Yes
11	227464	107.00	12/10/2014	n/a*	Yes	n/a*	Yes	Yes

Richard Bowling Elementary - 122

	Receipt Number	Receipt Amount	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in noted fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	233153	6.00	1/15/2015	Yes	Yes	Yes	Yes	Yes
2	233557	100.00	2/10/2015	Yes	Yes	Yes	Yes	Yes
3	236380	1,992.00	3/10/2015	Yes	Yes	Yes	Yes	Yes
4	240284	25.00	4/16/2015	Yes	Yes	Yes	Yes	Yes
5	240392	109.90	5/15/2015	Yes	Yes	Yes	Yes	Yes
6	243451	170.00	6/16/2015	Yes	Yes	Yes	Yes	Yes
7	223294	161.00	7/14/2014	n/a*	Yes	n/a*	Yes	Yes
8	225515	584.00	10/17/2014	n/a*	Yes	n/a*	Yes	Yes
9	225511	945.00	11/12/2014	Yes	No	Yes	Yes	Yes
10	229166	150.00	12/4/2014	Yes	Yes	Yes	Yes	Yes
11	223285	40.50	8/12/2014	n/a*	Yes	n/a*	Yes	Yes

Larchmont Elementary School - 141

Receipt Number	Receipt Amount	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in noted fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	14.08	1/13/2015	Yes	Yes	Yes	No	Yes
2	1,011.00	2/13/2015	Yes	Yes	Yes	Yes	Yes
3	40.25	3/10/2015	Yes	Yes	Yes	Yes	Yes
4	128.00	4/14/2015	Yes	Yes	Yes	Yes	Yes
5	21.00	5/26/2015	Yes	Yes	Yes	Yes	Yes
6	59.98	6/23/2015	Yes	Yes	Yes	Yes	Yes
7	56.02	7/30/2014	Yes	Yes	Yes	Yes	Yes
8	30.00	9/5/2014	Yes	Yes	Yes	Yes	Yes
9	339.70	10/10/2014	Yes	Yes	Yes	Yes	Yes
10	69.00	11/25/2014	Yes	Yes	Yes	Yes	Yes
11	65.00	12/30/2014	n/a*	Yes	n/a*	Yes	Yes

Little Creek Elementary School - 146

Receipt Number	Receipt Amount	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in noted fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	171.50	1/16/2015	n/a*	Yes	n/a*	Yes	Yes
2	12.00	3/16/2015	Yes	Yes	Yes	Yes	Yes
3	15.00	4/3/2015	Yes	Yes	Yes	Yes	Yes
4	32.00	5/1/2015	Yes	Yes	Yes	Yes	Yes
5	600.00	6/1/2015	Yes	Yes	Yes	Yes	Yes
6	150.50	7/16/2014	n/a*	Yes	n/a*	Yes	Yes
7	151.03	8/12/2014	n/a*	Yes	n/a*	Yes	Yes
8	20.61	9/19/2014	Yes	Yes	Yes	Yes	Yes
9	2,545.00	10/17/2014	Yes	Yes	Yes	Yes	Yes
10	80.00	11/18/2014	n/a*	Yes	n/a*	Yes	Yes
11	352.00	12/17/2014	Yes	Yes	Yes	Yes	Yes

Norfolk VOTECH - 396

Receipt Number	Receipt Amount	Transaction Date	Receipt amount traced to activity detail	Receipt recorded in noted fund	Receipt total traced into deposit slip	Bank deposit made in timely manner	Receipt recorded in proper period
1	2,865.00	1/2/2015	n/a*	Yes	n/a*	Yes	Yes
2	129.50	1/16/2015	n/a*	Yes	n/a*	Yes	Yes
3	312.00	2/4/2015	n/a*	Yes	n/a*	Yes	Yes